Case 08-35653-KRH Doc 4379 Filed 08/04/09 Entered 08/04/09 13:30:30 Desc Main Document Page 1 of 3

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IN THE UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF VIRGINIA Richmond Division

IN RE:) Chapter 11
) Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al.,)
) Jointly Administered
Debtors.)

RESPONSE OF DOUG BELDEN, HILLSBOROUGH, FLORIDA
TAX COLLECTOR TO TWENTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN REAL ESTATE
TAX CLAIMS ON REAL PROPERTY
IN WHICH DEBTORS LEASEDTHE REAL PROPERTY)

Comes now Doug Belden the Hillsborough County, Florida Tax Collector, by counsel, and for his response to the Twenty-Fourth Omnibus Objection filed by Circuit City Stores, Inc. ("Debtor") regarding the disallowance of certain real estate tax claims on real property which the Debtors leased the real property, states as follows:

- 1. On or about January 16, 2009, Doug Belden, Tax Collector for Hillsborough County, Florida, filed a Proof of Claim herein in the amount of \$13,386.90, designated as Claim Number 3969, indicating that the claim was for 2008 tangible personal property taxes assessed in Hillsborough County, Florida. A copy of the tax bill is attached hereto as Exhibit A.
- 2. Pursuant to Omnibus Claims Objection Twenty-Four filed by the Debtor herein, the Debtor has objected to the Hillsborough County Proof of Claim, on the basis that the claim asserted in this Proof of Claim is for alleged real estate taxes on real property that the Debtor

Case 08-35653-KRH Doc 4379 Filed 08/04/09 Entered 08/04/09 13:30:30 Desc Main Document Page 2 of 3

leased, but did not own. Hillsborough County denies this. The Proof of Claim in question is for tangible personal property taxes, as evidenced on its face.

WHEREFORE, Doug Belden, Hillsborough County, Florida Tax Collector prays that the Twenty-Fourth Omnibus Objection to the extent that it is applicable to Hillsborough County, Florida Tax Collector, be and hereby is overruled and the claim filed by Hillsborough County, Florida be allowed as the 2008 tangible personal property tax assessed against tangible personal property owned by the Debtor and that Hillsborough County, Florida may have such other and further relief as is appropriate under the circumstances.

Dated: August 4, 2009

DOUG BELDEN, HILLSBOROUGH COUNTY FLORIDA TAX COLLECTOR

By /s/ Paul S. Bliley, Jr.
Of Counsel

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Counsel for Hillsborough County, Florida Tax Collector

CERTIFICATE OF SERVICE

I hereby certify that on the 4th day of August, 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr. Paul S. Bliley, Jr.

6645647_1.DOC

Doug Belden, Hillsborough County Tax Collector

2008 Notice of Tangible Personal Property Taxes

Skip the Trip - Pay online at www.hilistax.org

E-Check - A FREE electronic payment from your checking account

Credit Card - 2.5% tee is charged

Filed **EXCUBIT**

cument

Pay this amount	12,851.42	12,985.29	13,119.16	13,253.03	13,386.90
If postmarked by	Nov 30 08	Dec 31 08	Jan 31 09	Feb 28 09	Mar 31 09
Discount	4%	3%	2%	1%	None

Folio No. 027333.0000 P/M ID 3883220

> **Owner Name & Property Location** CIRCUIT CITY STORES INC #0857 1712 N DALE MABRY HWY

CIRCUIT CITY STORES INC #0857 PO BOX 42304 RICHMOND VA 23242-2304

Keep ties portion for your records

Legal Description: 1712 N DALE MABRY HWY

Ad Valorem Taxes						Tax Distri	ct TEN
Taxing Authority	Telephone	Exemption	Taxable Value	Millage	Tax Amount	Assessed Value	642930
COUNTY OPERATING	813-272-5890	25000	617930	5.74390	3,549.33	Exemptions	
ENVIRONMENTAL LAND	813-272-5890	25000	617930	0.06040	37.32		25000
LIBRARY-SERVICE	813-272-5890	25000	617930	0.55830	344.99	A1	25000
SCHOOL - LOCAL	813-272-4047	25000	617930	2.47300	1,528,14	1	
SCHOOL - STATE	813-272-4047	25000	617930	5.30400	3,277.50	1 1	
PORT AUTHORITY	813-905-5132	25000	617930	0.19500	120.50		
HILLS CO TRANSIT AUTHORITY	813-623-5835	25000	617930	0.46820	289.31	1	
CHILDRENS BOARD	813-229-2884	25000	617930	0.50000	308.97	1 .	
WATER MANAGEMENT	800-423-1476	25000	617930	0.38660	238.89		
WATER MANAGEMENT N	800-423-1476	25000	617930	0.24210	149.60		
TAMPA CITY	813-274-8552	25000	617930	5.73260	3,542.35		

Total Millage	21.66410
Combined Taxes & Assessments	13,386.90
Filling Penalty Total Due	0.00 13,386. 9 0

Bankruptcy Number BKY#2008-35653 FILED 11/10/08

Doug Belain Hillshorough County to Callest a

2000 Matice of Langible Personal Property Tayes

Folio Number	027333.0000	P/M ID	3883220	Assessed Value	642930	Tax District	TEN

Legal Description: 1712 N DALE MABRY HWY

Pay onlin	e at www.hil	lstax.org. Pa	rtial paymen	ls are not acc	epted
Pay this amount	12,851.42	12,985.29	13,119.16	13,253.03	13,386.90
If postmarked by	Nov 30 08	Dec 31 08	Jan 31 09	Feb 28 09	Mar 31 09
Discount	4%	3%	2%	1%	None

Bankruptcy Number 6KY#2008-35653 FILED 11/10/08

Make checks payable in US funds to DOUG BELDEN, TAX COLLECTOR P.O. BOX 172920 TAMPA FL 33672-0920

CIRCUIT CITY STORES INC #0857 PO BOX 42304 RICHMOND VA 23242-2304